



# 2014 PRELIMINARY BUDGET IN BRIEF

## COUNTY MISSION STATEMENT

*“To preserve and enhance the quality of life in Lewis County through government leadership, service, education and administration.”*

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### **9/3/2013 – 2014 PRELIMINARY BUDGET**

This document is designed to provide an overview of the 2014 Preliminary Budget. This preliminary budget shows the use of reserve funds to balance the 2014 budget which will change during the next three months.

Three meetings will be held on the 2014 budget before it is adopted on December 2, 2013.

- \* October 7th at 10:00 a.m.
- \* November 18th at 5:30 p.m.
- \* December 2nd at 10:00 a.m.

These meetings will be held at the Historic Courthouse in the BOCC Hearing Room.

This document focuses on the Current Expense Fund as it holds the discretionary funds for the county. Other funds are restricted to specific uses.

#### **Current Expense Fund:**

##### **Revenue:**

In 2011, we began with a balanced budget and ended the year increasing our fund balance with unanticipated timber revenue. Revenue returned to \$32 million in 2012. Estimated revenue for 2013 is close to \$32 million and 2014 preliminary revenue has been conservatively estimated to be \$31 million.

For 2013, sales tax is lower than the amount budgeted but up over 2012. Jail revenue is less than anticipated and timber revenue is up. Liquor excise tax was cut by the State but liquor profits are higher than anticipated. The 2013 projected revenue, from offices and departments, reflects an increase over the current budget.

As for the 2014 budget, it is difficult to project revenue at this time of year so the revenue projection will be reviewed after the third quarter before decisions concerning the final 2014 budget are made.

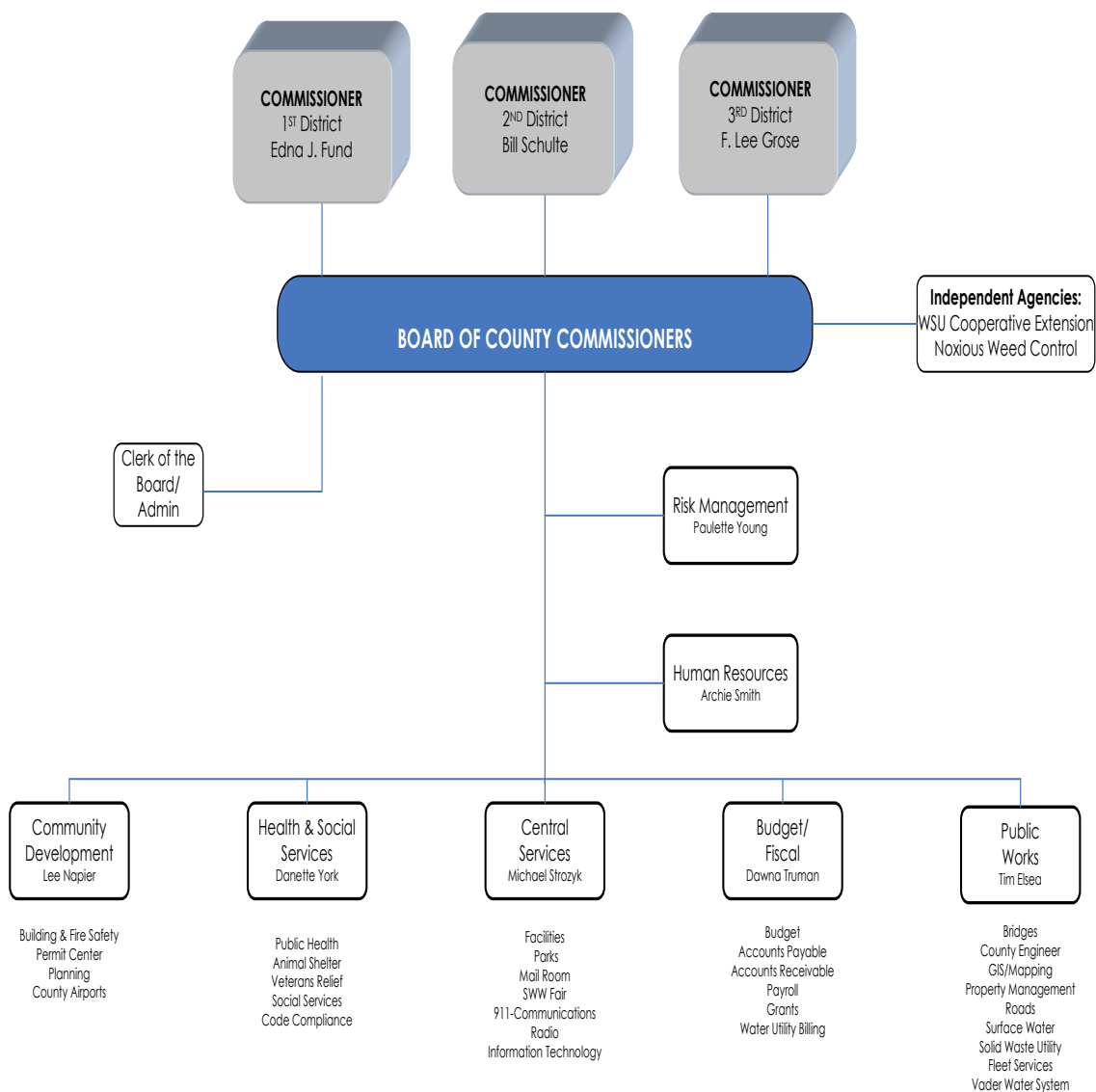
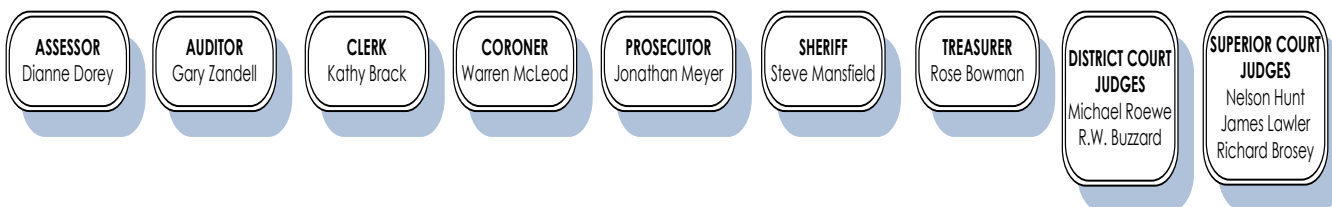
##### **Expenditures:**

The 2011 expenditures were \$31.8 million. This increased to \$33.1 million in 2012. In 2013, total expenditures are expected to be less than the current budget of \$34.3 million. This is mainly due to transfers that support other funds that will not be needed. There are always annual changes in staffing, unfilled positions and operational budgets that are underspent. These funds are deposited into the reserve balance and can be used in future years.

The 2014 expenditure budget has not been significantly increased for the Preliminary Budget. The county will manage the Senior Nutrition program in 2014 in order to ensure the best possible service. Grant revenue for this program will offset some of the Current Expense cost to support the senior programs. The County Commissioners have made decisions concerning salaries and benefits. These costs are not included in this Preliminary Budget as the information was not available in time. Any approved salary and benefit changes will be added into the Final Budget.

While this document is not all inclusive it does provide highlights of the 2014 Preliminary Budget. We hope this document serves as a starting point for citizens to begin conversations with their Commissioners.

# 2013 Lewis County Organizational Chart



LEWIS COUNTY - 2014 PRELIMINARY BUDGET IN BRIEF  
SEPTEMBER 3, 2013

## A Guide to Lewis County Government

<b>EDNA J. FUND,</b>	<b>Commissioner</b>	<b>(360) 740-1283</b>
<b>F. LEE GROSE,</b>	<b>Commissioner</b>	<b>(360) 740-1286</b>
<b>P.W. SCHULTE,</b>	<b>Commissioner</b>	<b>(360) 740-1288</b>

The Board of County Commissioners is the General Legislative Authority for the county and, as such, approves the annual appropriations for all county functions. The board also has quasi-judicial duties as the appeals body for some actions relating to the regulations of property division and land development.

<b>DIANNE DOREY,</b>	<b>Assessor</b>	<b>(360) 740-1111</b>
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The Assessor is responsible for the administration of state laws relating to assessment of real and personal property. The Assessor determines fair market value of taxable property. The Assessor's records regarding property ownership and value, legal descriptions and mapping are available to the public.

<b>GARY ZANDELL,</b>	<b>Auditor</b>	<b>(360) 740-1156</b>
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The Auditor is responsible for examining all county financial transactions to ensure adequate coverage and proper reporting of expenditures for county funds, as well as completion of Financial Statements. The Auditor acts as county recorder and issues marriage licenses. The Auditor is a sales agent to the Dept. of Licensing for motor vehicles in the county as well as conducting all general and special elections while serving as the registrar of voters for the county.

<b>KATHY BRACK,</b>	<b>Clerk</b>	<b>(360) 740-1397</b>
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The County Clerk is the record management administrator and financial officer of the Superior Court for the county. The Clerk also acts as a quasi-judicial officer for the issuance of various documents, draws and maintains jury panels and collects statutory fees for litigations and fines.

<b>WARRREN McLEOD,</b>	<b>Coroner</b>	<b>(360) 740-1376</b>
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The Coroner is responsible for providing autopsy services and lab and toxicology services for all necessary cases. The Coroner determines the cause of death, processes and signs the death certificate, responds to the scene of deaths within the county, conducts investigations, protects the decedent's property, locates the next of kin, and cooperates with public officials and law enforcement agencies.

<b>MICHAEL ROEWE,</b>	<b>District Court Judge</b>	<b>(360) 740-1200</b>
<b>R.W. BUZZARD,</b>	<b>District Court Judge</b>	<b>(360) 740-1200</b>

The District Courts is the lower level of the trial court system. District Court judges decide civil damage cases where the amount at issue is no more than \$75,000 and criminal cases that carry a maximum term of imprisonment of no more than one year.

<b>JONATHAN MEYER,</b>	<b>Prosecuting Attorney</b>	<b>(360) 740-1423</b>
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The Prosecuting Attorney prosecutes all criminal matters for Lewis County and serves as legal advisor to the county departments and officials. The Prosecutor reviews all county legal documents. The office administers the crime victim/witness assistance programs and provides support enforcement services for the state and receives state and federal reimbursement.

<b>STEVE MANSFIELD,</b>	<b>Sheriff</b>	<b>(360) 740-1300</b>
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The Sheriff's Office is responsible for law enforcement, crime prevention, confinement of prisoners, the serving of civil and legal processes and emergency operations. The department is also responsible for traffic control on county roads, safe operations of watercraft on inland waters, and search and rescue.

<b>RICHARD BROSEY,</b>	<b>Superior Court Judge</b>	<b>(360) 740-1333</b>
<b>NELSON HUNT,</b>	<b>Superior Court Judge</b>	<b>(360) 740-1333</b>
<b>JAMES LAWLER,</b>	<b>Superior Court Judge</b>	<b>(360) 740-1333</b>

Superior Courts are the highest level trial courts. They are empowered to hear civil and felony criminal cases. The Superior Court has all administrative responsibilities for the Juvenile Court and Drug Court.

<b>ROSE BOWMAN,</b>	<b>Treasurer</b>	<b>(360) 740-1115</b>
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The Treasurer is custodian of all county money and investments. The Treasurer also serves as ex-officio Treasurer and Chief Investment Officer for 64 other taxing and assessment districts and governmental entities. The Treasurer is responsible for collection and distribution of taxes and other revenues for each of the entities for which they act as Treasurer. The Treasurer manages cash flow and is responsible for managing debt service.

<b>LEE NAPIER, Community Development Director</b>	<b>(360) 740-1232</b>
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The Community Development Department manages the building permit process, provides for field inspection of construction and fire-related inspection, and includes activity related to planning. The Department is also responsible for the operations of the Packwood and Ed Carlson Memorial Airports.

<b>MICHAEL STROZYK, Central Services Director</b>	<b>(360) 740-1464</b>
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The Central Services department is responsible for the operation of the Facilities Division, the Southwest Washington Fair, and the Information Services Division. The department also operates the Communications Division and Radio which supports county emergency fire and police needs for which other entities can contract for services.

<b>DANETTE YORK, Health &amp; Social Services Director</b>	<b>(360) 740-1148</b>
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The Health and Social Services Department provides the administration for Public Health, the Animal Shelter, Veterans Relief, Social Services and Code Compliance.

<b>TIM ELSEA, Public Works Director</b>	<b>(360) 740-2660</b>
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The Public Works Department is responsible for the County Road Fund including physical environment, road maintenance, road construction and administration. This department is also responsible for the operations of the Solid Waste and Fleet Services Divisions.

<b>DAWNA TRUMAN, Budget/Fiscal Services Director</b>	<b>(360) 740-1209</b>
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The Budget/Fiscal Department is responsible for the development and implementation of the county budget. This department also provides fiscal services and grant administration to all departments under the BOCC.

<b>PAULETTE YOUNG, Risk &amp; Safety Administrator</b>	<b>(360) 740-1279</b>
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The Risk Management Department is responsible for the administration of the county's Risk Management Program and its various insurance programs.

<b>ARCHIE SMITH, Human Resources Administrator</b>	<b>(360) 740-2747</b>
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The Human Resources Department performs two centralized functions on behalf of the Board of County Commissioners (contract negotiations and oversight of the classification and compensation system) and basic HR assistance to all county offices and departments. The office also provides consultative services to departments on all HR issues.

### **Financial Structure of County Budget**

The Lewis County accounting and budget structure is based upon Governmental Fund Accounting to ensure legal compliance and financial management for various restricted revenues and program expenditures. Fund accounting segregates certain functions and activities into separate self-balancing 'funds' created and maintained for specific purposes (as described below). Resources from one fund used to offset expenditures in a different fund are budgeted as a transfer.

The Lewis County budget is organized in a hierarchy of levels, each of which is defined below:

**Fund** An accounting entity used to record the revenues and expenditures of a governmental unit which is designated for the purpose of carrying on specific activities or attaining certain objectives. For example Fund 121, the Community Development Fund, is designated for the purposes of planning, building and permitting projects in the county.

**Department** Designates a major department of county operations, e.g., Central Services or Human Resources.

**Program** A specific distinguishable line of work performed by the department, for the purpose of accomplishing a function for which government is responsible. For example, "Traffic Control" is included within the Sheriff's Office.

**Object** The appropriation unit (object of expenditure) is the level of detail used in the budget to sort and summarize objects of expenditure according to the type of goods or services being purchased, e.g., salaries, supplies.

### **FUND DESCRIPTIONS:**

#### **Governmental Fund Types**

**General Fund/Current Expense** – The General Fund is the county's primary fund that accounts for current government operations. This fund is used to account for all resources not required to be accounted for in another fund. The General Fund supports departments and offices such as the BOCC, Auditor, Treasurer, Sheriff, Jail, Prosecutor, District and Superior Courts, general administration of the county, and many other activities for which another type of fund is not required.

**Special Revenue Funds** – Special Revenue Funds are used to account for revenues which are legally or administratively restricted for special purposes. These funds receive revenues from a variety of sources, including federal and state grants, taxes, and service fees. These revenues are dedicated to carrying out the purposes of the individual special revenue fund. Examples of revenues that must be spent on specific purposes are restricted funds to be used for Roads, Community Development, Veterans Relief, Emergency Management, Public Health, etc.

**Debt Service Funds** – Debt Service Funds account for resources used to repay the principal and interest on general purpose long-term debt not serviced by the Enterprise Funds.

**Capital Project Funds** – Capital Project Funds pay for major improvements and construction. Revenues for Capital Funds consist of contributions from operating funds, bond proceeds and Real Estate Excise Tax (REET). These revenues are usually dedicated to capital purposes and are not available to support operating costs.

### **Proprietary Fund Types**

**Enterprise Funds** – Enterprise Funds are used to account for operations that are financed and operated in a manner similar to business enterprises. They are established as fully self-supporting operations with revenues provided primarily from fees, charges, or contracts for services. The county maintains Enterprise Funds to account for the operations of Solid Waste, Water/Sewer, and the Airports.

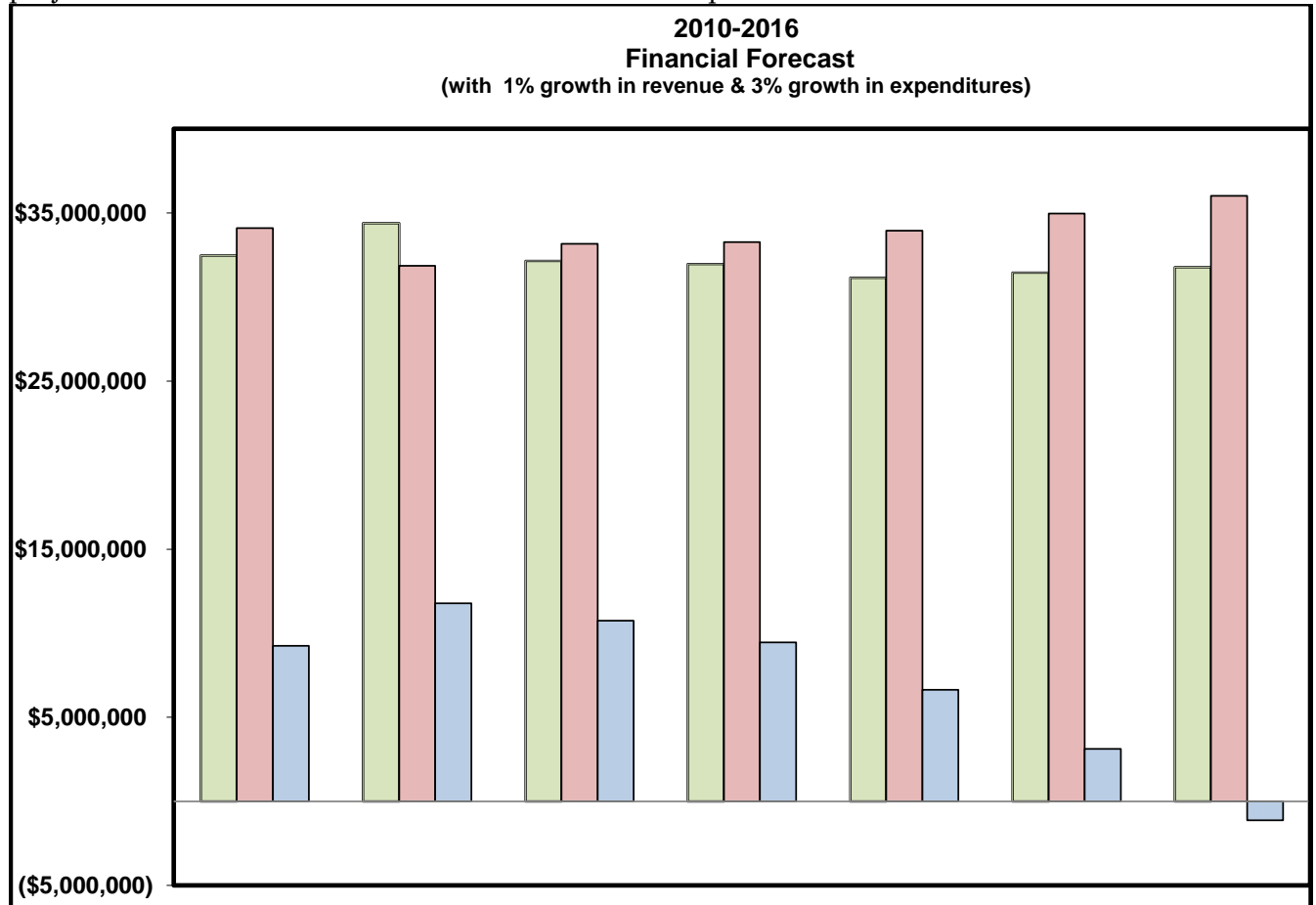
**Internal Service Funds** – Internal Service Funds are used to account for operations similar to those accounted for in Enterprise Funds, but these funds provide goods or services to other departments on a cost reimbursement basis. The county maintains Internal Service Funds to account for Information Technology, Fleet Management, Facilities and Risk Management activities.

**Fiduciary Funds** - Fiduciary, or Trust Funds, are used to account for assets held by the county in a trustee capacity and cannot be used to support the county operations or programs.



## FINANCIAL FORECAST

Each year the county develops a financial forecast for the Current Expense Fund. This is a projection based on current trends in revenue and expenditures.



	2010 Actual	2011 Actual	2012 Actual	2013 Est	2014 Prelim	2015 Proj	2016 Proj
<b>Beg. Fund Balance</b>	10,876,432	9,255,566	11,786,942	10,753,889	9,451,833	6,642,327	3,125,763
<b>Revenue</b>	32,474,047	34,385,733	32,139,601	31,957,972	31,138,647	31,450,033	31,764,534
<b>Expenditures</b>	34,094,913	31,854,357	33,172,654	33,260,028	33,948,153	34,966,598	36,015,596
<b>Ending Fund Balance</b>	9,255,566	11,786,942	10,753,889	9,451,833	6,642,327	3,125,763	-1,125,299
<b>Use of Reserves</b>	-1,620,866	2,531,376	-1,033,053	-1,302,056	-2,809,506	-3,516,564	-4,251,062

### NOTES:

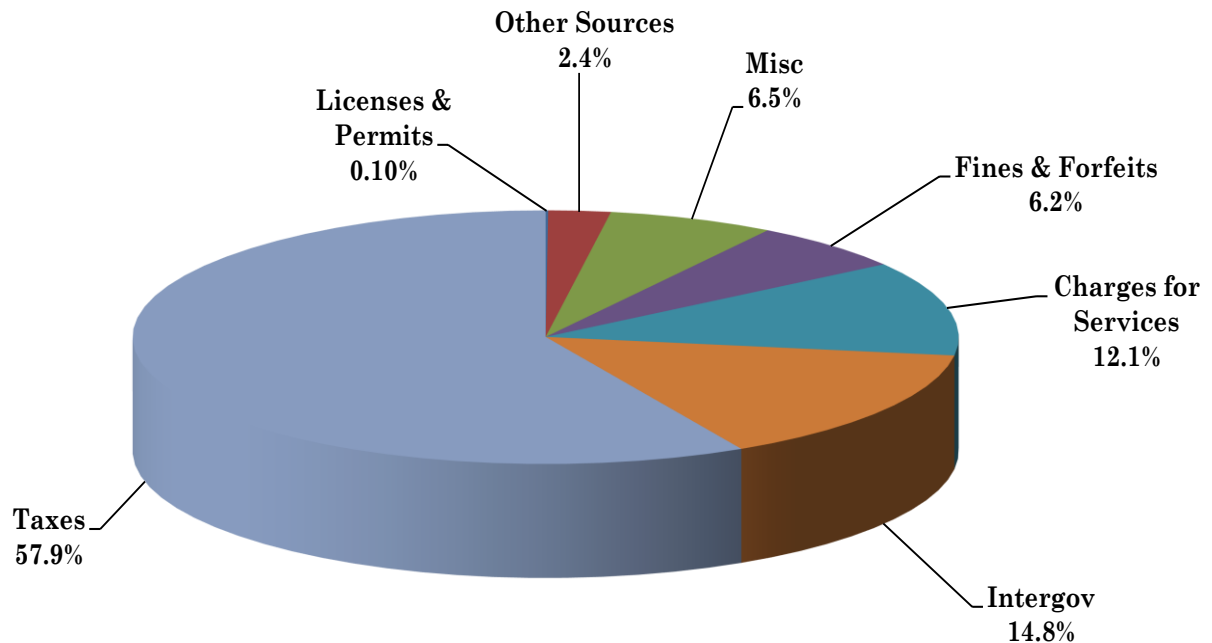
2010 and 2011 revenue includes a \$1 million shift of property taxes from the Road Fund. 2011 revenue increased due to a \$1 million increase in Timber revenue for that year. Estimated 2013 revenue and expenditures were provided by offices and departments in August. The 2013 estimated revenue increase over the 2013 budget is due to timber revenue. Decreases from 2012 are from interest and jail revenue. The increase in expenditures from 2012 are mainly due to salary and benefit increases. The 2013 YE Estimate and the 2014 Preliminary budget do not include the cost of salary and benefit increases approved by the BOCC after June 30th 2013. Use of Fund balance at the end of 2013 and 2014 will change depending on unspent budget and changes in revenue. 2015-2016 projections increase revenue by 1% and expenditures by 3%

## CURRENT EXPENSE REVENUE

Most Current Expense revenue is collected by the Treasurer's Office. The revenue which is directly related to offices and departments is also shown. Based on estimated revenue the total 2013 revenue is now estimated to be \$31.9 million. This projection is up from the current budget by \$361,076. Timber revenue has increased, investment interest is down and the Jail anticipates a shortfall in inmate revenue. All of these projected changes may not occur as they are based on mid-year data. More will be known after third quarter revenues are received.

<b>Department/Office</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Preliminary</b>
Non Departmental	53,662	0	0	0
Commissioners	614,361	614,840	614,400	614,180
Auditor	665,397	648,959	655,500	658,450
Auditor-Elections	134,707	78,898	110,000	83,000
Assessor	33,776	1,624	2,850	2,850
Board of Equalization	0	0	0	0
Treasurer	25,243,604	23,080,631	23,144,079	23,105,801
Clerk	666,616	750,295	627,466	644,093
Superior Court	39,585	23,711	26,000	27,059
District Court	1,707,035	1,710,628	1,741,850	1,663,150
Prosecuting Attorney	834,337	1,052,399	929,206	654,865
Self Insurance	134,113	87,872	89,890	91,750
Pub Defense/Trial Ct	206,474	308,165	255,102	254,400
Civil Service	290	930	300	200
Disability Board	2	0	0	0
State Examiner	0	0	0	0
WACO/WASC	0	0	0	0
Human Resources	104,320	106,469	102,252	107,941
Budget/Fiscal Services	695,149	606,743	573,239	605,026
Boundary Review Board	100	50	0	0
Central Services	100,000	100,000	100,000	100,000
Sheriff	214,109	272,828	211,023	216,786
Jail	1,881,915	1,767,456	1,598,759	1,473,400
Juvenile	672,030	573,799	518,157	550,237
Soil & Water Cons	0	0	0	0
Weed Control	56,910	70,697	63,995	72,843
Air Pollution	0	350	0	500
Animal Shelter	138,704	136,439	136,000	133,000
Economic Development	0	0	0	0
Senior Facilities	132,648	66,324	0	0
Coroner	37,209	57,546	20,000	49,166
WSU Extension	18,680	21,948	29,950	29,950
<b>Total Dept. Revenue</b>	<b>34,385,733</b>	<b>32,139,601</b>	<b>31,550,018</b>	<b>31,138,647</b>

## 2014 Current Expense Revenue



### EXAMPLES OF REVENUE BY TYPE:

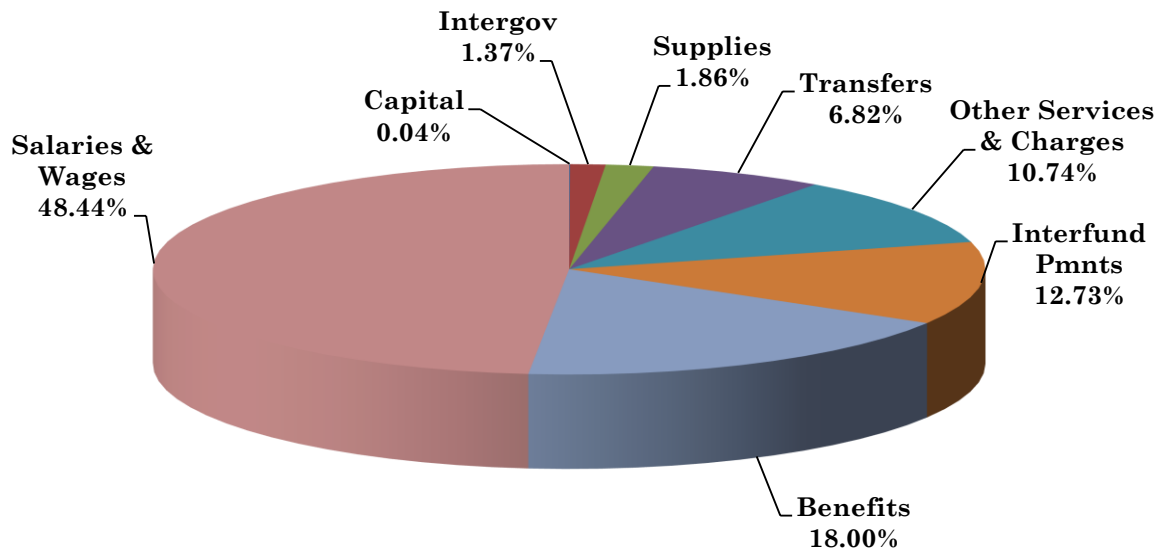
Taxes:	Property, sales and use, timber
License and Permit:	Marriage licenses, motor vehicle licenses and election fees
Intergovernmental:	Grants and pass through revenue for specific programs
Charges for Services:	Funds paid for services rendered to outside agencies; the largest being prisoner care
Fines and Forfeitures:	Mainly funds collected by District Court
Miscellaneous Revenue:	Interest on investments, interest on late payments
Other Financing Sources:	Forest Board Yield revenue

## CURRENT EXPENSE EXPENDITURES

The following table shows expenditures by office/department. The 2014 expenditure limitations were set by using 2013 salaries and benefits plus any known cost increases that would occur in 2014. The 2014 preliminary internal service rate charges were added as well as the actual amount spent in 2012 on operating expenditures. This total was given to each office and department in Current Expense as their budget limitation for 2014.

Department/Office	2011 Actual	2012 Actual	2013 Budget	2014 Prelim
Non Departmental	0	0	0	0
Commissioners	513,889	561,714	603,716	616,650
Auditor	1,077,301	1,137,099	1,160,027	1,165,700
Auditor-Elections	232,681	252,204	255,111	263,000
Assessor	1,538,738	1,567,437	1,682,882	1,664,400
Board of Equalization	5,743	7,574	18,837	18,800
Treasurer	750,379	828,436	762,491	768,600
Clerk	956,705	1,021,146	1,046,670	1,053,372
Superior Court	1,326,472	1,181,207	1,185,026	1,229,600
District Court	1,615,142	1,616,909	1,706,526	1,636,100
Prosecuting Attorney	2,548,650	2,686,228	2,756,222	2,896,200
Self Insurance	212,117	181,750	191,312	193,500
Pub Defense/Trial Ct	1,382,804	1,328,086	1,510,400	1,500,000
Civil Service	11,175	12,226	17,100	16,240
Disability Board	0	0	1,700	1,700
State Examiner	32,970	34,733	40,000	40,000
WACO/WASC	22,294	22,675	23,000	23,000
Human Resources	231,193	215,940	211,326	215,600
Budget/Fiscal Services	761,608	804,254	860,071	876,300
Boundary Review Board	3,450	2,282	2,787	2,192
Central Services	129,491	135,516	143,359	143,798
Sheriff	6,432,961	6,538,495	6,941,918	6,881,900
Jail	5,876,066	6,024,936	6,391,617	6,424,382
Juvenile	2,674,028	2,670,395	2,847,494	2,878,800
Weed Control	146,275	171,398	167,892	178,100
Air Pollution	14,583	15,150	14,800	14,945
Animal Shelter	314,737	339,571	309,010	338,100
Senior Facilities	123,445	68,076	0	0
Coroner	328,887	345,235	362,180	380,300
WSU Extension	184,320	199,553	205,969	212,400
<b>Total Dept. Expenditure</b>	<b>29,448,104</b>	<b>29,970,226</b>	<b>31,419,443</b>	<b>31,633,679</b>
Transfers	2,406,253	3,202,428	2,748,463	2,314,474
<b>Total Expenditures</b>	<b>31,854,357</b>	<b>33,172,654</b>	<b>34,167,906</b>	<b>33,948,153</b>

## 2014 Current Expense Expenditures

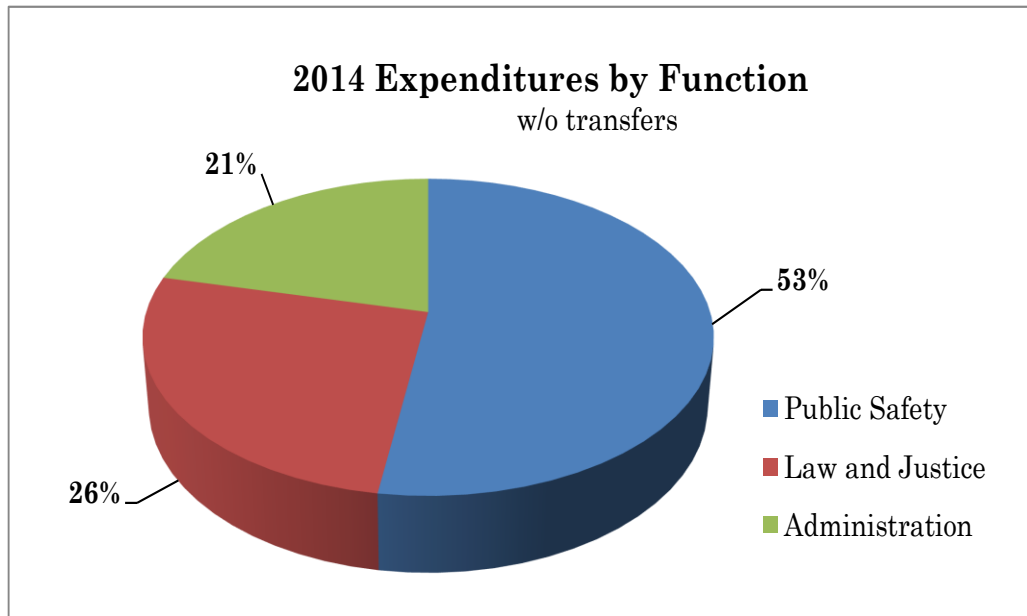


**Salaries and benefits make up 66.4% of the Current Expense budget**

### **EXAMPLES OF EXPENDITURE BY TYPE:**

Salaries:	Salary, wages, overtime and extra help (casual)
Benefits:	FICA, Health, Industrial Insurance and Retirement
Supplies:	Office and operating supplies, small tools and minor equipment
Professional Services:	Communication, Travel, Advertising, Operating rentals, Insurance, Utilities and repairs and maintenance
Intergovernmental:	Payments made to outside agencies for dispatch fees, Washington State Patrol scale certifications, reimbursement payments for WSU extension
Capital:	Copiers, printers
Inter-fund:	Payments made to Internal Service Funds. Information Technology, Facilities, Fleet Services, Fiscal, Human Resources and Risk
Transfers:	Transfers to Public Health, Emergency Management, Community Development, etc.

The following graph shows the type of Current Expense functions performed by the county and the cost percentage for each function.



**Combined Law and Justice and Public Safety uses 79% of the operating fund budget**

**EXAMPLES OF EXPENDITURES BY FUNCTION:**

Public Safety:	Sheriff, Jail, Juvenile Detention and Civil Service
Law and Justice:	Superior Court, District Court, Clerk's Office, Indigent Defense
Administration:	BOCC, Auditor, Treasurer, Assessor, Risk, Central Services Administration, Budget/Fiscal Services, Human Resources, Weed Control & WSU

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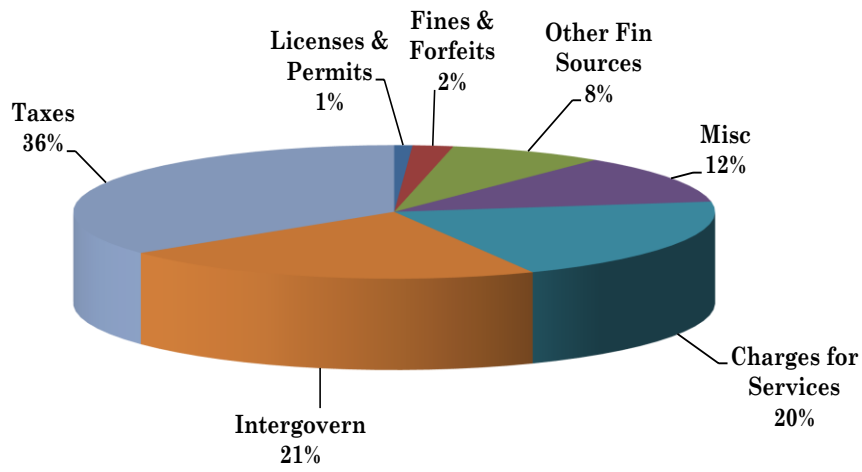
**TOTAL ALL FUNDS - REVENUE SUMMARY**

<b>Fund #</b>	<b>Fund Name</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Preliminary</b>
101	Emergency Management	356,325	321,014	301,865	217,929
103	Veterans Relief	191,753	170,530	167,851	166,791
104	Social Services	2,376,563	2,975,584	3,044,905	2,725,893
105	Law Library	66,470	64,682	67,000	67,000
106	SWW Fair	996,376	1,115,150	880,870	883,000
107	Communications	2,599,241	2,495,091	2,532,511	2,608,427
108	Treasurer's O&M	146,581	149,303	100,554	144,800
109	Drug Control	22,970	23,762	25,000	25,000
110	CD-MH-TC tax	151,237	1,021,834	980,600	1,050,000
113	Self Insurance Reserve	9,785	5,327	7,989	6,295
117	Roads	20,774,544	20,652,093	24,133,472	24,878,710
121	Community Development	1,614,197	1,744,837	1,976,200	1,677,542
122	Chehalis River Basin Flood Auth.	1,426,705	638,085	164,185	333,000
123	Forest Counties	104,920	49,802	0	0
125	Chehalis River Basin Flood Control D	0	0	15,000	15,000
126	Cowlitz River Basin Sub-Zone	15,000	0	0	0
128	Paths & Trails	15,867	16,067	16,265	15,538
130	Distressed Counties	956,029	954,042	800,500	952,219
132	E-REET Technology	0	0	0	0
138	Dispute Resolution	53,549	49,867	47,000	46,600
140	Community Devlpmnt Block Grant	68,722	0	0	0
150	Grant Award	37,725	47,901	42,647	42,000
158	Election Reserve	15,716	7,299	14,020	8,060
159	Auditor's O&M	105,243	104,370	105,150	111,500
160	Criminal Drug Investment Trust	39,970	62,302	12,100	12,100
162	Sheriff's Airplane	2,175	10,000	10,000	0
165	Gambling & Fraud Enforcement	4,417	413	0	0
190	Public Health	2,143,555	2,332,860	2,337,729	2,383,230
192	Senior Transportation	0	0	0	0
197	SWWF Cumulative Reserve	0	0	0	0
198	Tourism Promotion	284,902	248,888	254,904	255,500
199	Senior Services	36	323,367	441,903	557,774
203	2003 Debt Service	807,020	610,251	0	0
204	1999 Bond Redemption	4	8	0	0
205	2005 Debt Service	516,272	512,792	525,998	519,448
209	2009 Debt Service	442,500	445,621	452,625	443,925
210	Bond Redemption-CC Airport	316,206	316,206	316,706	316,706
211	2011 Debt Service- Vader	0	2,050	0	0
212	2012 Debt Service -2012	0	9,214,863	716,400	712,150
301	Land Acquisition	35,035	10,706	60,000	52,500
306	Vader Water Capital Imp	183,180	1,087,482	44,495	30,000
310	Capital Facilities Plan	2,395,595	1,797,506	2,215,065	1,995,020
401	Solid Waste	2,399,092	2,136,939	2,132,640	2,212,436
405	Packwood Airport	119,774	8,039	36,500	118,008
407	South County Airport	202,529	359,836	333,100	268,100
410	Water/Sewer	52,444	95,085	91,824	87,690
415	Solid Waste Disposal Dist. #1	4,804,436	4,872,838	4,713,500	4,767,500
501	Equipment Rental & Revolving	3,481,419	4,380,969	3,971,096	5,249,717
505	Risk Management	871,399	1,403,263	1,610,383	1,505,015
506	Pits & Quarries	259,950	534,508	820,000	802,020
507	Facilities	2,548,054	3,093,140	2,846,498	2,901,679
510	County Insurance	750,913	653,625	390,186	390,705
540	Information Technology	1,770,473	1,825,031	1,838,277	1,922,721
621	Centralia Chehalis Airport	1,597,141	1,658,535	1,477,903	1,477,903
<b>Total Other Funds</b>		<b>58,134,009</b>	<b>70,603,764</b>	<b>63,073,416</b>	<b>64,957,151</b>
<b>Total Current Expense</b>		<b>34,385,733</b>	<b>32,139,601</b>	<b>31,550,018</b>	<b>31,138,647</b>
<b>TOTAL REVENUE/OTHER SOURCES</b>		<b>92,519,742</b>	<b>102,743,365</b>	<b>94,623,434</b>	<b>96,095,798</b>

LEWIS COUNTY - 2014 PRELIMINARY BUDGET IN BRIEF  
SEPTEMBER 3, 2013



### 2014 Preliminary Revenues - All Funds



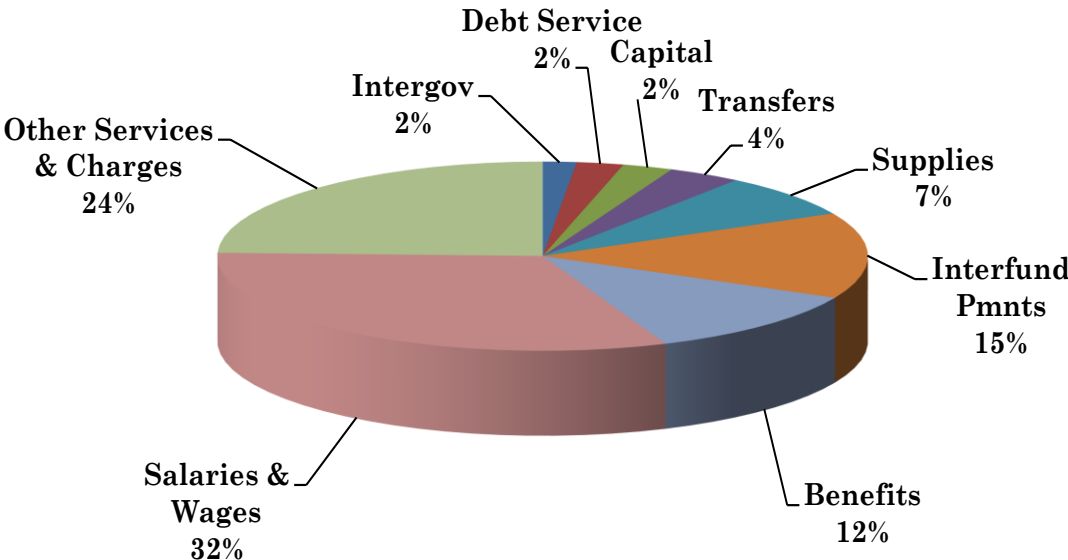
**TOTAL ALL FUNDS - EXPENDITURE SUMMARY**

<b>Fund #</b>	<b>Fund Name</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Preliminary</b>
101	Emergency Management	322,482	309,009	302,265	276,818
103	Veterans Relief	134,550	172,792	199,086	178,571
104	Social Services	2,808,170	2,685,704	3,014,802	2,705,001
105	Law Library	68,154	68,154	65,684	67,000
106	SWW Fair	1,048,482	1,046,308	918,111	948,055
107	Communications	2,545,228	2,590,250	2,709,046	2,720,481
108	Treasurer's O&M	114,865	107,885	100,863	98,596
109	Drug Control	25,000	25,000	25,000	25,000
110	CD-MH-TC tax	0	426,147	936,979	919,649
113	Self Insurance	0	0	0	0
117	Roads	19,070,546	20,801,001	27,835,561	26,577,792
121	Community Development	1,592,770	1,793,212	1,958,986	1,677,543
122	Chehalis River Basin Flood Authority	1,425,927	637,086	169,059	333,000
123	Forest Counties	150,000	134,898	48,000	0
125	Chehalis River Basin Flood Control Distri	57,567	4,722	22,000	11,000
126	Cowlitz River Basin Sub-Zone	0	0	15,000	15,000
128	Paths & Trails	84,051	0	17,000	0
130	Distressed Counties	271,737	952,724	1,631,550	909,400
132	E-REET Technology	83,079	700	8,633	0
138	Dispute Resolution	53,081	50,136	49,636	49,636
140	Community Dev Block Grant	68,722	0	0	0
150	Grant Award	32,382	41,456	37,851	37,891
158	Election Reserve	32,648	37,431	74,400	43,400
159	Auditor's O&M	111,138	107,528	121,851	105,715
160	Criminal Drug Investment Trust	35,938	28,399	36,200	37,950
162	Sheriff's Airplane	6,941	6,530	8,115	0
165	Gambling & Fraud Enforcement	248,623	282,354	25,000	0
190	Public Health	2,207,535	2,320,871	2,325,697	2,363,140
192	Senior Transportation	11,095	0	0	0
197	SWW Fair Cumulative Res	0	0	0	0
198	Tourism Promotion	249,075	306,248	319,994	299,183
199	Senior Services	99,894	155,099	441,903	557,777
203	2003 Debt Service	806,644	611,183	0	0
204	1999 Bond Redemption	0	0	0	0
205	2005 Debt Service	516,872	511,668	526,998	520,448
209	2009 Debt Service	443,101	445,875	453,625	444,925
210	Bond Redemption-CC Airport	316,206	316,206	316,706	316,707
211	2011 Debt Service- Vader	0	0	0	0
212	2012 Debt Service	0	9,207,074	716,400	712,150
301	Land Acquisition	39,358	45,105	151,000	211,000
306	Vader Water System Improvements	183,284	1,087,378	44,391	30,000
310	Capital Facilities Plan	2,244,371	1,405,480	1,864,623	1,410,123
401	Solid Waste	2,051,495	2,018,361	2,131,213	2,189,638
405	Packwood Airport	62,938	28,689	36,930	123,390
407	South County Airport	162,343	513,411	326,125	246,475
410	Water/Sewer	63,971	105,012	162,511	152,728
415	Solid Waste Disposal Dist. #1	5,414,899	5,252,588	5,356,161	5,341,327
501	Equipment Rental & Revolving	3,629,324	3,932,618	3,940,581	4,480,512
505	Risk Management	1,132,995	1,236,584	1,460,121	1,287,898
506	Pits & Quarries	272,753	510,875	820,000	802,020
507	Facilities	2,703,596	2,938,884	2,840,090	2,901,201
510	County Insurance	492,331	348,761	643,950	501,452
540	Information Technology	1,719,016	1,785,034	1,890,134	1,918,483
621	Centralia Chehalis Airport	1,481,663	1,138,447	1,710,146	1,710,146
<b>Total Other Funds</b>		<b>56,696,840</b>	<b>68,530,877</b>	<b>68,809,977</b>	<b>66,258,221</b>
<b>Total Current Expense</b>		<b>31,854,357</b>	<b>33,172,654</b>	<b>34,167,906</b>	<b>33,948,153</b>
<b>TOTAL EXPENSE/EXPENDITURES</b>		<b>88,551,197</b>	<b>101,703,531</b>	<b>102,977,883</b>	<b>100,206,374</b>

LEWIS COUNTY - 2014 PRELIMINARY BUDGET IN BRIEF

SEPTEMBER 3, 2013

# 2014 Preliminary Expenditures - All Funds



**Salaries and Benefits make up 44% of the entire county budget**

If you have any questions concerning this document contact, Dawna Truman, Budget/Fiscal Services Director 360-740-1209, [dawna.truman@lewiscountywa.gov](mailto:dawna.truman@lewiscountywa.gov)